

150.

[(a) Said license] THE MOTOR VEHICLE FUEL tax AND AVIATION FUEL TAX shall not be imposed on motor vehicle fuel NOR ON AVIATION FUEL when exported or sold for exportation from the State of Maryland to any other state or nation (whether in the form of a compound, or otherwise), nor on [the products commonly known as kerosene, fuel oil, furnace oil, heating oil, or] ANY SPECIAL FUEL by whatever name known to the trade, when used in oil burners for domestic heating purposes or for purposes other than propelling motor vehicles. The Comptroller may by rules and regulations require dealers, SPECIAL FUEL USERS, AND SPECIAL FUEL SELLERS [and purchasers] to execute and return such certificates and reports as he deems necessary or advisable to sustain such right of exemption from the tax.

[(b) No license may be required from the Comptroller to obtain diesel fuel, liquid propane gas, natural gas or any substance or energy other than gasoline for use in a Class A vehicle, as described and classified in § 13-912 of the Transportation Article, when such fuel is purchased from a retail service station dealer licensed under § 140 of this subtitle.]

151.

(a) Any person, firm or corporation who shall buy or use any motor vehicle fuel as defined in this subtitle for the purpose of operating or propelling stationary gas engines, farm equipment not licensed to operate on a public highway used for agricultural purposes, motorboats, or who shall purchase or use any of such fuel for cleaning or dyeing or other commercial use of the same, except in motor vehicles operated or intended to be operated in whole or in part upon any of the public highways of the State of Maryland, or who shall suffer the loss of motor vehicle fuel through fire, collision or other casualty, but not to include loss inherent in the ordinary transportation and storage of motor vehicle fuel, or buy and use any of said fuel in fire or rescue apparatus or vehicles operated by any volunteer fire company or nonprofit volunteer rescue squad incorporated in this State, or in any vehicle owned and used by any Maryland chapter of the American Red Cross, and by any bona fide unit of a national veterans' organization on which motor VEHICLE fuel the tax imposed by this subtitle shall have been paid, shall be reimbursed and repaid the amount of such tax paid by him upon presenting to the Comptroller a statement accompanied by the original invoices showing such purchase, which statement shall set forth the total amount of such fuel so purchased and used by such consumer, other than in motor vehicles operated or intended to be operated upon any of the public highways of the State of Maryland, (however the Comptroller may require a sworn statement and such other evidence as he deems necessary to support a claim for refund arising from a casualty loss), and in case of a volunteer fire company or nonprofit volunteer rescue squad such statement shall set forth the total amount of such fuel so purchased and used in the fire or rescue apparatus and/or